

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF DELAWARE

UNITED STATES,

Plaintiff,

v.

BEN-CEN, INC.,

Defendant.

No. 1:06-mc-00003

**THIRD DECLARATION OF THOMAS ANASTASIA**

THOMAS ANASTASIA, being of legal age and pursuant to the provisions of 28 U.S.C. § 1746(2) (1994), declares and states as follows:

1. I am a Special Agent employed by the Internal Revenue Service Criminal Investigations Division in Wilmington, Delaware.
2. Prior to the February 8, 2006 show cause hearing in this case, Russell Applegate, President of Ben-Cen, Inc., produced some corporate records responsive to the Internal Revenue Summons served upon Ben-Cen, Inc. on July 28, 2005. The records produced prior to February 8, 2006 were not complete in that they contained no records of gross receipts of the business.
3. Subsequent to the show cause hearing, on February 21, 2006, Russell Applegate appeared at the Internal Revenue Service office and produced additional corporate documents and records; however, none of the documents produced on February 21, 2006 contained any documents or records of receipts by the business.
4. Every time I met with Russell Applegate I stressed the need for Ben-Cen, Inc. to produce the documents and records of gross receipts by the business.

5. On February 21, 2006, I again asked Russell Applegate about records of gross receipts and he reported to me that Ben-Cen, Inc. had records of gross receipts in the form of calculator tapes, computer information, and credit card receipts.

6. On February 22, 2006, Russell Applegate again appeared at the Internal Revenue Service office to produce additional responsive documents and records which consisted only of credit card receipts.

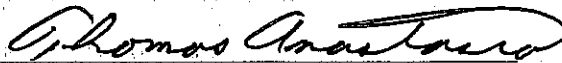
7. As of the date of this declaration, Ben-Cen, Inc. has still not produced all of the documents and records evidencing its gross receipts. Russell Applegate has specifically acknowledged that these records exist. Therefore, Ben-Cen, Inc. has not fully complied with the Internal Revenue summons served upon it.

FURTHER, declarant says not.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on March 06 2006.

THOMAS ANASTASIA



Special Agent  
Internal Revenue Service  
Wilmington, Delaware